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ABSTRACT

Physical plant costs charged to the operating fund of the provincially-assisted universities of Ontario for fiscal year ending 1987 are presented. Attention is directed to physical plant costs that are incurred in relation to the basic academic and academic support activities of each university. Statistical data are presented on the following: physical plant operating expenses by function and object of expense, plant operating expenses by function and institution, plant operating expenses by institution and object of expense, percentage of total physical plant operating expenses by function and object of expense, percentage of plant operating expenses by object of expense by function, percentage of plant operating expenses by function by institution, percentage of plant operating expenses by object of expense by institution, breakdown of utilities and other physical plant operating expenses by institution, gross square metres and utilities rates by institution, and unit costs of physical plant operating expenses by institution. Guidelines and definitions are presented that were accepted by the Ontario Association of Physical Planning Administrators and the Committee of Finance Officers--University of Ontario. (SW)

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FINANCIAL REPORT OF ONTARIO UNIVERSITIES 1986-87

Volume III - Physical Plant Operating Expenses

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Council of Finance Officers - Universities of Ontario

Ontario Association of Physical Plant and Planning Administrators

COUNCIL OF ONTARIO UNIVERSITIES

CONSEIL DES UNIVERSITÉS DE L'ONTARIO

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FINANCIAL REPORT OF ONTARIO UNIVERSITIES 1986-87

VOLUME III - PHYSICAL PLANT OPERATING EXPENSES

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November, 1987

87-6

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REPORTING OF PHYSICAL PLANT OPERATING EXPENSES OF THE PROVINCIALLY ASSISTED UNIVERSITIES OF ONTARIO FOR THE FISCAL YEAR ENDED IN 1987 GUIDELINES AND DEFINITIONS

I INTRODUCTION

Each year an analysis of physical plant operating expenses, also known as the OAPPPA Report, is prepared under the joint auspices of the Ontario Association of Physical Plant and Planning Administrators (OAPPPA) and the Council of Finance Officers - Universities of Ontario (COFO-UO). This report provides an analysis of physical plant costs, by major functional area and object of expense, as reported in the operating fund of each university.

The financial accounts of universities are normally maintained in accordance with the principles of "fund accounting" to ensure that limitations and restrictions placed on the use of available resources are observed. In the Financial Report of Ontario Universities, prepared each year by COFO-UO, the revenues and expenses related to the following "funds" are identified (see exhibit 1 attached):

- Operating Fund
- Other Non-Credit Fund
- Ancillary Enterprises Fund
- Sponsored Research Fund
- Trust and Endowment Fund
- Capital Fund

Physical Plant costs are charged to each of these "funds" as appropriate by the universities. However, volume III of this report provides a detailed analysis of physical plant costs charged to the operating fund only. As such, it provides an analysis of the physical plant costs that are incurred in relation to the basic academic and academic support activities of each university, and permits a greater degree of comparability between universities than if it included the physical plant costs related to all "funds".

As the various volumes of Financial Report of Ontario Universities, are closely related, it is essential that they be prepared in accordance with uniform guidelines and definitions. To achieve this necessary degree of consistency, the following guidelines and definitions have been reviewed by a subcommittee that has been jointly appointed by OAPPPA and COFO-UO.

II PRINCIPLES OF REPORTING

In order that the physical plant cost data submitted by the various universities will be as comparable as possible, OAPPPA and COFO-UO have approved and adopted the following Principles of Reporting:

A. Functional Reporting of Physical Plant Costs

The costs reported in the Physical Plant column on Table 4 (exhibit 2 attached) of volume I of Financial Report of Ontario Universities should represent the total costs of the physical plant function relative to the basic operating budget of each university as defined in the COFO-UO guidelines and not necessarily the functions and costs that may be administered by the Physical Plant Department at each university. Any physical plant costs, e.g. alterations, renovations and maintenance expenses, which are charged out to other functional areas of the operating budget, as shown on Table 4 (exhibit 2) of volume I of Financial Report of Ontario Universities should be regrouped and reported in the Physical Plant column.

B. Internal Cost Allocations

No amounts will be shown on line 16, Internal Cost Allocation, in the Physical Plant column on Table 4 of volume I of Financial Report of Ontario Universities. Therefore, all costs by object of expense shown in the Physical Plant column on Table 4 will be gross in respect to the functional areas included in the operating budget but will be net with regard to all other funds shown on Table 3 (exhibit 1 attached) of volume I of Financial Report of Ontario Universities, e.g. ancillary enterprises, capital, etc., as physical plant costs relating to these other funds should be charged directly by object of expense. No amounts will be shown on line 16, Internal Cost Allocation, in any of the columns of volume III physical plant operating expenses. Therefore, all physical plant costs will be shown on a "net" basis by object of expense.

C. Agreement With COFO-UO

Total physical plant costs shown in volume III, the report of physical plant operating expenses, must agree in total and by object of expense with the data shown in the Physical Plant column on Table 4 of volume I of Financial Report of Ontario Universities.

D. Netting of Other Revenue

Revenues derived from outside the university by the sale or rental of physical plant facilities or services, the costs of which are reflected in the physical plant functional area, should be netted by object of expense against physical plant costs.

III DEFINITIONS AND EXPLANATORY COMMENT

A. General

The physical plant functional area reflects costs related to the physical facilities of the university including physical plant administration, building maintenance, custodial services, utilities, landscape and grounds maintenance, security and traffic control, building renovations, alterations and major repairs, and other physical plant costs.

The various physical plant functional areas are defined in the following section.

B. Definition of Expenses to be Included under each Major Function

1. Physical Plant Administration - this function includes all activities necessary to carry out the duties of management and administration for all areas under the jurisdiction of the Physical Plant Division. Examples of the activities are:

   (a) Administration - this category will include salaries, wages, employee benefits, travel, equipment and other operating costs required for administrators, assistant administrators, office personnel (including account keeping done by the Physical Plant Department such as payroll, billing, material ordering, personnel records, and dispatching of work orders), other administrative operating costs (including supplies, materials, telephone long distance charges, postage, computer rental, accounting machine costs, and career training programmes). This category will include all supervisory personnel who serve more than one functional area.

   (b) Engineering - this category normally includes salaries, wages, employee benefits, travel, equipment and other costs required to provide technical and engineering services necessary to effectively carry out the functions assigned to the Physical Plant

Department to the extent that these costs are funded out of the operating budget. This category will include engineers, architects, draftsmen, estimators, schedulers and preparation of documents for contractual maintenance, renovations and alterations as well as analysis of systems and modes of operation, plant records, etc.

(c) Planning - this category will include preparation of architectural and engineering plans and specifications for alterations and new construction to the extent that these costs are funded out of the operating budget.

2. Building Maintenance - this function includes all items related to routine repair of buildings and structures, including normal recurring repairs and preventive maintenance. Does not include renovations and alterations, or projects which are funded from outside the operating budget. Also, does not include major repair projects having a cost in excess of $10,000. The following are to be included:

(a) Salaries, wages and employee benefits for all personnel who are assigned to the Building Maintenance function. (See page 10* for definition of salaries and wages). Includes drivers assigned to vehicles which serve the maintenance function.

(b) Interior and Exterior of Buildings

(i) Plumbing, heating, air conditioning, and ventilation.

(ii) Electrical repairs of all types excluding primary systems and primary building sub-stations but including secondary systems, certain lamp replacements (requiring special ladders and rigging) and maintenance of outdoor lighting fixtures which are a part of the building.

(iii) Carpentry and cabinet making.

(iv) Painting and glazing.

(v) Hardware, locks, keys, closers and records.

(vi) Roofing and sheet metal work, including downspouts and gutters.

(vii) Welding and necessary machine work.

(viii) Elevators and other building machinery.

(ix) Miscellaneous building repairs such as tuck-pointing, blinds, etc.

(x) Costs of testing fire sprinkler systems, alarms, fire extinguishers, and similar protective devices.

(c) Maintenance and replacement of and additions to all furniture, furnishings and equipment within the buildings, but excluding replacements funded by users.

(d) Maintenance of utility distribution systems inside the building including electrical, heating, cooling, process steam, water lines, gas lines and sewer lines (both storm and sanitary), etc.

(e) Operating and replacement costs of all equipment, materials, and tools used in connection with building maintenance (exclude hand tools furnished by the employees).

(f) Operating costs for vehicles which serve the maintenance function.

3. Custodial Services - this function includes all costs related to janitorial and custodial services to buildings and structures including care and waxing of floors, washing of windows and costs of all cleaning contracts let to outside cleaning contractors (including window-washing).

(a) Salaries, wages and employee benefits of all personnel who are assigned to the Custodial function (See page 10* for definition of salaries and wages).

(b) Small set ups only where materials for the special set ups are stored or kept within the same building.

(c) Snow removal immediately adjacent to building.

(d) Other operating costs such as paper, paper towels and tissue, wax, erasers, chalk, cleaners, and other materials and supplies.

(e) Operating and replacement costs of all equipment used in connection with custodial services.

(f) Lamp replacement where lamps are readily accessible without special ladders and rigging.

Common operations include: Mopping, sweeping, waxing of floors (sanding and refinishing of floors are excluded); dusting, polishing, of furniture and fixtures such as venetian blinds, partitions, pictures, maps, radiators, etc.; cleaning of chalkboards, chalk trays, erasers, and replacement of chalk; washing and dusting of walls; cleaning and disinfecting commodes and urinals; cleaning and washing other fixtures, walls and partitions, and replenishing supplies for restrooms; the emptying and cleaning of waste receptacles; dusting and cleaning of windows and other glass surfaces, sweeping and cleaning of entrances; and opening and/or closing buildings, doors and windows.

The custodian is not a porter, messenger, mailman or laboratory assistant for the faculty or students. Generally, services requiring technical direction at the time of performance such as cleaning chemistry laboratory bench tops, decontaminating radioactive facilities, or cleaning of extremely delicate apparatus are not classified as custodial, but are usually provided by the department having specific jurisdiction. Do not include these in custodial services costs, show them under the function "Other".

4. Utilities - this function includes all costs for energy for heating, cooling, light and power, gas, water; costs of telephone equipment rental, acquisition and switchboard (including related personnel costs) and any other utilities necessary for the operation of the physical plant and normally includes:

(a) Salaries, wages and employee benefits of all personnel who are assigned to the utilities function (See page 10* for definition of salaries and wages).

(b) Operation and maintenance of heating and power plant equipment including water plant and sewage disposal plants.

(c) Operation and maintenance of equipment in central air-conditioning plant.

(d) Purchase or rental costs to provide electricity, gas, water, telephone equipment, and sewage treatment.

(e) Operation and replacement costs of all equipment used in connection with production of utilities.

(f) Maintenance of utility tunnels, distribution systems external to buildings for electricity, gas, steam, compressed air, chilled water, and high temperature water, domestic water, sanitary and storm drains. The expense does not include open ditch drainage and street, walks and grounds lighting maintenance.

NOTE: Recovery of utility costs, through sales to outside agencies should be apportioned by object of expense (i.e. salaries, supplies, utilities, etc.) to give a net cost by object of expense for that portion funded from the operating budget.

5. Landscape and Grounds Maintenance - this function includes operation and maintenance of campus landscape and grounds. Excludes areas for which the Physical Plant is reimbursed.

NOTE: the costs of maintenance and snow removal for parking lots are to be segregated and reported as an ancillary enterprise. The following are included:

(a) Salaries, wages and employee benefits of all personnel who are assigned to the Landscape and Grounds Maintenance function (See page 10* for definition of salaries and wages).

(b) Maintenance of all areas of the campus; all work associated with the care of trees, grass, shrubs, and flowers, the provision of nursery stock including seeds, fertilizers, and plant materials.

(c) Maintenance of roads and walks, irrigation systems, signs, and lighting for roads, walks and grounds.

(d) Snow removal and sanding (excluding parking areas).

(e) Maintenance of athletic fields, outdoor rinks, tennis courts and other outdoor recreational facilities.

(f) Maintenance of open ditch drainage, fences, retaining walls and rip rap.

(g) Care of miscellaneous fixed equipment such as benches, shelter houses, etc.

(h) Operation and replacement costs of all equipment used in connection with grounds maintenance.

(i) Trash and refuse handling which is not part of a municipal service.

6. Security and Traffic - this function includes all costs for watchmen, police services related to plant and campus security, and vehicle control. Costs relating to "parking lots" are to be segregated and reported as an ancillary enterprise.

   (a) Salaries, wages and employee benefits of all personnel who are assigned to this function (See page 10* for definition of salaries and wages).

   (b) Patrol of campus and school areas including exterior of building by police.

      (i) Patrol vehicles, radio communications cost, uniforms, and police equipment including radar.

      (ii) Office operation.

   (c) Watchmen of building interiors on a route system.

      (i) Uniforms and clocks.

      (ii) Operating and maintenance of vehicles used in watch service.

   (d) Closed circuit T.V. monitors, burglar alarms, etc.

   NOTE: Expenditures relating to the administration of the safety programme are not to be included under "Physical Plant". Such expenditures are to be reported under the functional area "Other" in volume I of Financial Report of Ontario Universities.

7. Other - this function is to be used only to the extent that costs are included in Physical Plant expenses. Examples of "Other" services and costs which are frequently the responsibility of Physical Plant Departments are as follows:

   (a) Purchasing, receiving and stores. If the purchasing, receiving and stores functions for supplies and equipment are centralized, then the expenditure should not be reported under Physical Plant. However, if these functions are decentralized, then purchasing, receiving and stores for supplies and equipment used by the Physical Plant department should be reported.

   (b) Hauling, moving and storing of furniture for other departments.

(c) The costs of messenger, mailman, postal services, porter, or services requiring technical direction at the time of performance, which services are usually provided by the department having specific jurisdiction. For further reference see Item 3 - Custodial Services.

(d) Property taxes and other municipal assessments, including those taxes for which compensatory grants are received from the Province.

(e) Vehicles and Equipment - include here only costs which cannot be reasonably distributed to other functional areas of Physical Plant and are not reimbursed to Physical Plant.

(i) Salaries, wages and employee benefits of all personnel who are fully assigned to this function (See page 10* for definition of salaries and wages).

(ii) Operating costs, maintenance, etc.

(f) Unabsorbed Physical Plant costs relative to chargeouts, not recovered from departmental work orders.

(g) Property and liability insurance.

(h) Renovations, Alterations and Major Repairs - all renovations and alterations are to be included. Only those major repair projects which are of a non-recurring nature and which have a cost in excess of $10,000 are to be included. Repairs under $10,000 are to be reported under the appropriate functional area. Costs to be included in this category are:

(i) External Contracts

(ii) Salaries, wages and employee benefits of all university personnel used to perform the work. (See page 10* for definition of salaries and wages).

(iii) Costs of all furniture, furnishings, materials and equipment required in connection with renovations, alterations and major repairs.

(i) Costs of renting space and land together with property taxes paid thereon should be reported under the functional area "Other" within Physical Plant. If the rental agreement includes the provision of services (e.g. utilities, maintenance, cleaning, etc.) and if the costs of these services can be identified, these costs should be reported under the appropriate functional areas.

C. Definition of Objects of Expense

The same Object of Expense definitions apply to the preparation of both volume III, physical plant operating expenses, and the other volumes of Financial Report of Ontario Universities. These definitions are as follows:

1. Other Salaries and Wages - this object will reflect all salaries, wages and payments to non-instructional staff (support staff) including among others, technicians, clerical and secretarial, professional and managerial, janitorial, trades and maintenance.

2. Employee Benefits - this object is to reflect an institutions's contributions (with respect to salaries reported in Item C.1) for pensions including payments for actuarial deficiencies and past service liability, group life insurance, salary continuance insurance, dental plans, cost of Workmen's Compensation, free tuition, unemployment insurance, and other costs of an employee benefit programme. Memberships or other perquisites of employment are not to be reported here. Whenever an institution pays a premium or sets aside an amount for an employee, these amounts should be included under employee benefits. All other categories of payments shall be reported under salary expenditures.

3. Equipment and Furniture - under the appropriate subheading of "Purchase", "Rental", and "Maintenance" report here all expenses for equipment and furniture, including laboratory equipment (other than consumables), administrative equipment and furnishings (including carpets and drapery), copying and duplicating equipment, computing equipment, maintenance equipment. Instalment and lease purchase computer contracts should be classified under the heading "Purchase". Installation costs would normally be classified as an expense for equipment and furniture.

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*Definition of Salaries and Wages

Salaries, wages, and employee benefits to be reported under this function should include the following staff members:

- all workers assigned to the function
- all foremen and supervisors who work exclusively in the functional area.

4. Operational Supplies and Expenses - this object will include among other items all expenses for supplies which are normally consumed within the fiscal year, including postage, reproduction (i.e., all reproducing and printing carried out by the university), publications, telephone and long distance charges, repair materials, maintenance, office supplies and computer software packages.

5. Utilities - expenses for fuel, electricity, water, gas, telephone equipment rental acquisition and installation, and other utilities (e.g. purchased steam) costs are reported in this object. The cost of utilities is to be included in total under the functional area "Physical Plant".

6. Municipal Taxes - property taxes for which there are compensatory grants as well as all other payments for municipal services out of operating funds are to be included. Taxes paid in relation to space rental are not to be reported here; these amounts should be included with other costs of space rental under the object entitled "Miscellaneous".

   NOTE: Municipal taxes for which compensatory grants are received from the Province are to be included in this object of expense and should also be reported separately in the the box provided at the bottom of page 1 of the forms.

7. Renovations, Alterations and Major Repairs - this object includes all expenses for renovations and alterations to existing university space (whether internally performed or externally contracted). It excludes expenses of maintenance, repair or refurbishing except major repairs of non-recurring nature in excess of $10,000 which are to be included. If these specific kinds of services are externally contracted they are to be reported under this object and not as "Externally Contracted Services". If internally performed, the total costs including labour and material should be brought together in this object.

   NOTE: Repairs and refurbishing of less than $10,000 value are not to be included in this object. The costs of labour, materials or externally contracted services for repairs and refurbishing of less than $10,000 value are to be shown in their own objects.

8. Externally Contracted Services - all expenses for services contracted to external agencies (except for renovations, alterations and major repairs) are to be included.

Examples of expenses to be included would be cleaning contracts, security services, snow removal and similar time and material contracts under physical plant, and food services under ancillary enterprises. Where food services are contracted, the contract amount in total should be shown under this object and not under cost of goods sold or other objects, even though the contractor may provide a breakdown.

9. Land and Site Services - this object is to include acquisition costs, land improvements and site preparation, including landscaping, sewers, and roads. Also includes fees and planning costs relative to the direct expenses.

   NOTE: These expenses are normally reflected in the Capital Fund rather than in the Operating Fund of the University.

10. Buildings - all expenses which are normally considered part of the construction costs are to be included. Where applicable, furniture and equipment and site services are to be segregated from the total contract for inclusion in their specific objects of expenses. Includes all fees and planning costs associated or directly attributable to this object as well as any costs such as utilities incurred during construction.

    NOTE: These expenses are not to be reported under the Operating Fund of the University.

11. Miscellaneous - this category of expenses includes amounts not reported in the previously identified objects. Categories of expenses may include recruitment, travel and field trips, relocation, entertainment, memberships, ceremonials, assistance to student organizations, insurance, legal fees, audit fees, consultants' fees, cost of renting space and land together with property taxes paid thereon. Expenses which can be properly identified as belonging to another object are not to be included here, particularly those which fall within the category of operational supplies and expense.

    NOTE: For the appropriate treatment of space rental costs, refer to 7 (i) on page 9.

IV REPORTING FORMS, SUBMISSIONS AND ANALYSIS

Each university is asked to complete the attached forms and submit to the Research Associate, Council of Ontario Universities, 130 St. George Street, Suite 8039, Toronto, Ontario, M5S 2T4 by August 14, 1987. The attached forms consist of the main summary of Physical Plant operating expenses and three supplementary data sheets as follows:

1. A breakdown of the functional categories "Utilities" and "Other".

2. Gross square metres area by major function.

3. Annual average cost of electricity, fuel and water.

This return is to be signed by both a physical plant and a financial officer of each university.

The individual university returns will be consolidated by COU and will be reviewed by a joint OAPPPA/COFO-UO sub-committee. Any unusual variations will be referred back to the respective universities for review and comment. Following these reviews, a comparative analysis of physical plant expenses of the Ontario universities will be prepared by COU.

NOTE: In addition to the foregoing information, you are asked to comment on all "material" extra-ordinary or non-recurring expenses included in any of the functional areas.

Institution: _____

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1987
(In Thousands of Dollars)

Table 3 of 13

FINANCIAL REPORTING FORM
UNIVERSITIES OF ONTARIO

Object of Expense \ Type of Fund			General Expendable Funds				Restricted Expendable Funds			TOTAL
			Operating	Other (Non-Credit)	Ancillary Enterprises	Subtotal	Sponsored Research	Trust and Endowment	Capital	
1. Salaries & Wages			(1)	+ (2)	+ (3)	= (4)	+ (5)	+ (6)	+ (7)	= (8)
(a) Academic Ranks	+	01								
(b) Other Instruction & Research	+	02								
(c) Other Salaries & Wages	+	03								
Total Salaries & Wages	=	04								
2. Employee Benefits	+	05								
Total Salaries & Benefits	=	06								
3. Library Acquisitions	+	07								
4. Equipment & Furniture(a) Purchase	+	08								
(b) Rental	+	09								
(c) Maintenance	+	10								
5. Operational Supplies & Expenses	+	11								
6. Cost of Goods Sold	+	12								
7. Utilities	+	13								
8. Municipal Taxes	+	14								
9. Renovations, Alterations & Repairs	+	15								
10. Externally Contracted Services	+	16								
11. Scholarships, Bursaries, etc.	+	17								
12. Principal & Interest Repayments	+	18								
13. Land & Site Services	+	19								
14. Buildings	+	20								
15. Miscellaneous (Note 2)	+	21								
16. Internal Cost Allocations	+	22								
TOTAL	=	23								

Note 1: Amounts in the "Operating" column must agree with the corresponding amounts in the "Total" column on Table 4.
Note 2: Must agree with line 11 (Total) on Table 12.

EXHIBIT 1

Institution: _____

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1987
(In Thousands of Dollars)

Table 4 of 13

FINANCIAL REPORTING FORM
UNIVERSITIES OF ONTARIO

Object of Expense \ Functional Area			Instruction and Research: All Excl. Medicine (1)	+ Medicine (2)	= Subtotal (3)	+ Library (4)	+ Central Computing (5)	+ Student Services (6)	+ Administration (7)	+ Physical Plant (8)	+ Other (9)	= TOTAL (10)
1. Salaries & Wages												
(a) Academic Ranks	+	01										
(b) Other Instruction & Research	+	02										
(c) Other Salaries & Wages	+	03										
Total Salaries & Wages	=	04										
2. Employee Benefits	+	05										
Total Salaries & Benefits	=	06										
3. Library Acquisitions	+	07										
4. Equipment & Furniture (a) Purchase	+	08										
(b) Rental	+	09										
(c) Maintenance	+	10										
5. Operational Supplies & Expenses	+	11										
6. Cost of Goods Sold	+	12										
7. Utilities	+	13										
8. Municipal Taxes	+	14										
9. Renovations, Alterations & Repairs	+	15										
10. Externally Contracted Services	+	16										
11. Scholarships, Bursaries, etc.	+	17										
12. Principal & Interest Repayments	+	18										
13. Land & Site Services	+	19										
14. Buildings	+	20										
15. Miscellaneous (Note 1)	+	21										
16. Internal Cost Allocations	+	22										
TOTAL	=	23										

24 Central Computing Costs (Total should agree with the total of "Central Computing" column above)

- Academic _____ (1)
- Non-Academic + _____ (2)
- TOTAL = _____ (3)

Note 1: Must agree with line 11 on Table 12.

EXHIBIT 2

SUMMARY STATEMENTS

PHYSICAL PLANT OPERATING EXPENSES BY FUNCTION AND OBJECT OF EXPENSE
FOR THE FISCAL YEAR ENDED 30 APRIL 1987
(IN THOUSANDS OF DOLLARS)

SUMMARY STATEMENT # 1

OBJECT OF EXPENSE \ FUNCTION	PHYSICAL PLANT ADMIN. (1)	BUILDING MAINTEN-ANCE (2)	CUSTODIAL SERVICES (3)	UTILITIES (4)	LANDSCAPE & GROUNDS MTCE. (5)	SECURITY & TRAFFIC (6)	SUBTOTAL (7)	OTHER (8)	TOTAL[1] (9)
1. (C) OTHER SALARIES & WAGES	13,456	17,934	31,251	6,507	4,853	9,478	83,579	4,428	88,007
2. EMPLOYEE BENEFITS	1,781	2,341	4,355	813	674	1,331	11,296	631	11,927
SUBTOTAL	15,237	20,275	35,606	7,320	5,527	10,809	94,875	5,059	99,934
3. LIBRARY ACQUISITIONS									
4. EQUIPMENT & FURNITURE (A) PURCHASE	461	286	347	3,938	341	250	5,623	291	5,914
(B) RENTAL	58	44	41	2	25	85	255	39	294
(C) MAINTENANCE	93	79	153	216	184	140	845	77	922
5. OPERATIONAL SUPPLIES & EXPENSES	523	4,942	1,772	1,173	863	409	9,682	586	10,268
6. COST OF GOODS SOLD									
7. UTILITIES				54,539			54,539		54,539
8. MUNICIPAL TAXES[2]								9,646	9,646
9. RENOVATIONS, ALTERATIONS & MAJOR REPAIRS								9,818	9,818
10. EXTERNALLY CONTRACTED SERVICES	45	5,780	4,665	330	843	946	12,609	526	13,135
11. SCHOLARSHIPS, BURSARIES, ETC.									
12. PRINCIPAL & INTEREST REPAYMENTS									
13. LAND & SITE SERVICES								234	234
14. BUILDINGS									
15. MISCELLANEOUS	354	22	28	28	2	85	519	4,870	5,389
16. INTERNAL COST ALLOCATIONS									
TOTAL	16,771	31,428	42,612	67,548	7,886	12,724	178,947	31,146	210,093

Note: 1. The "Total" column must agree by object of expense and in total with the functional column "Physical Plant" on Table 4 in Volume 1 of "Financial Report of Ontario Universities".

2. This item includes MCU grants in lieu of municipal taxes totaling $9,168,218.

The reader of this report or summary reports using data compiled from this report should be cautioned that the results of the individual universities are not necessarily comparable and conclusions should not be drawn without reference to the individual institutions.

PERCENTAGE OF TOTAL PHYSICAL PLANT OPERATING EXPENSES BY FUNCTION AND OBJECT OF EXPENSE FOR THE FISCAL YEAR ENDED 30 APRIL 1987

SUMMARY STATEMENT # 1A

OBJECT OF EXPENSE \ FUNCTION	PHYSICAL PLANT ADMIN. (1)	BUILDING MAINTEN-ANCE (2)	CUSTODIAL SERVICES (3)	UTILITIES (4)	LANDSCAPE & GROUNDS MTCE. (5)	SECURITY & TRAFFIC (6)	SUBTOTAL (7)
1. (C) OTHER SALARIES & WAGES	7.52	10.02	17.46	3.64	2.77	5.30	46.71
2. EMPLOYEE BENEFITS	1.00	1.31	2.43	.45	.38	.74	6.31
SUBTOTAL	8.51	11.33	19.90	4.09	3.14	6.04	53.02
3. LIBRARY ACQUISITIONS							
4. EQUIPMENT & FURNITURE (A) PURCHASE	.26	.16	.19	2.20	.19	.14	3.14
(B) RENTAL	.03	.02	.02		.01	.05	.14
(C) MAINTENANCE	.05	.04	.09	.12	.09	.08	.47
5. OPERATIONAL SUPPLIES & EXPENSES	.29	2.76	.99	.66	.48	.23	5.41
6. COST OF GOODS SOLD							
7. UTILITIES				30.48			30.48
8. MUNICIPAL TAXES							
9. RENOVATIONS, ALTERATIONS & MAJOR REPAIRS							
10. EXTERNALLY CONTRACTED SERVICES	.03	3.23	2.61	.18	.47	.53	7.05
11. SCHOLARSHIPS, BURSARIES, ETC.							
12. PRINCIPAL & INTEREST REPAYMENTS							
13. LAND & SITE SERVICES							
14. BUILDINGS							
15. MISCELLANEOUS	.20	.01	.02	.02		.05	.29
16. INTERNAL COST ALLOCATIONS							
TOTAL	9.37	17.56	23.81	37.75	4.40	7.11	100.00

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PERCENTAGE OF PHYSICAL PLANT OPERATING EXPENSES BY OBJECT OF EXPENSE
BY FUNCTION FOR THE FISCAL YEAR ENDED 30 APRIL 1987

SUMMARY STATEMENT # 1B

OBJECT OF EXPENSE / FUNCTION	PHYSICAL PLANT ADMIN. (1)	BUILDING MAINTEN-ANCE (2)	CUSTODIAL SERVICES (3)	UTILITIES (4)	LANDSCAPE & GROUNDS MTCE. (5)	SECURITY & TRAFFIC (6)	SUBTOTAL (7)	OTHER (8)	TOTAL (9)
1. (C) OTHER SALARIES & WAGES	80.23	57.06	73.34	9.63	62.97	74.49	46.71	14.22	41.89
2. EMPLOYEE BENEFITS	10.62	7.45	10.22	1.20	8.57	10.46	6.31	2.03	5.68
SUBTOTAL	90.85	64.51	83.56	10.84	71.54	84.95	53.02	16.24	47.57
3. LIBRARY ACQUISITIONS									
4. EQUIPMENT & FURNITURE (A) PURCHASE	2.75	.91	.81	5.83	4.34	1.96	3.14	.93	2.81
(B) RENTAL	.35	.14	.10		.32	.67	.14	.13	.14
(C) MAINTENANCE	.55	.25	.36	.32	2.08	1.10	.47	.25	.44
5. OPERATIONAL SUPPLIES & EXPENSES	3.12	15.72	4.16	1.74	10.97	3.21	5.41	1.88	4.89
6. COST OF GOODS SOLD									
7. UTILITIES				80.74			30.48		25.96
8. MUNICIPAL TAXES								30.97	4.59
9. RENOVATIONS, ALTERATIONS & MAJOR REPAIRS								31.52	4.67
10. EXTERNALLY CONTRACTED SERVICES	.27	18.39	10.95	.49	10.72	7.43	7.05	1.69	6.25
11. SCHOLARSHIPS, BURSARIES, ETC.									
12. PRINCIPAL & INTEREST REPAYMENTS									
13. LAND & SITE SERVICES								.75	.11
14. BUILDINGS									
15. MISCELLANEOUS	2.11	.07	.07	.04	.03	.07	.29	15.64	2.37
16. INTERNAL COST ALLOCATIONS									
TOTAL	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00

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PHYSICAL PLANT OPERATING EXPENSES BY FUNCTION AND INSTITUTION
FOR THE FISCAL YEAR ENDED 30 APRIL 1987
(IN THOUSANDS OF DOLLARS)

SUMMARY STATEMENT # 2

INSTITUTION	PHYSICAL PLANT ADMIN. (1)	BUILDING MAINTEN-ANCE (2)	CUSTODIAL SERVICES (3)	UTILITIES (4)	LANDSCAPE & GROUNDS MTCE. (5)	SECURITY & TRAFFIC (6)	SUBTOTAL (7)	OTHER (8)	TOTAL (9)
BROCK	320	760	1,165	1,394	232	283	4,154	623	4,777
CARLETON	1,117	2,094	1,738	3,602	472	980	10,003	1,893	11,896
GUELPH	988	3,107	2,822	2,527	788	1,109	11,341	1,832	13,173
LAKEHEAD	240	784	852	2,079	261	288	4,484	495	4,979
LAURENTIAN	136	783	415	1,541	207	247	3,339	389	3,728
MCMASTER	982	1,953	3,300	4,575	583	910	12,283	1,880	14,163
OTTAWA	1,584	1,813	2,336	5,997	532	1,062	13,424	3,741	17,165
QUEEN'S	1,028	2,606	3,529	6,635	339	386	14,723	1,769	16,492
RYERSON	757	1,394	1,988	2,724	93	621	7,577	1,367	8,944
TORONTO	4,067	5,854	9,213	15,578	1,137	2,989	38,836	7,029	45,865
TRENT	122	558	509	474	163	148	1,974	352	2,326
WATERLOO	1,483	2,528	3,522	4,543	784	843	13,683	1,974	15,657
WESTERN	1,376	2,418	3,707	4,794	609	680	13,584	2,587	16,171
WILFRID LAURIER	206	585	859	753	115	244	2,742	899	3,641
WINDSOR	875	1,145	2,656	3,013	404	837	8,530	1,440	9,970
YORK	1,690	2,978	4,001	7,119	1,187	1,297	18,270	2,876	21,146
TOTAL	18,771	31,428	42,612	67,546	7,886	12,724	178,947	31,146	210,093

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PERCENTAGE OF PHYSICAL PLANT OPERATING EXPENSES BY FUNCTION BY INSTITUTION
FOR THE FISCAL YEAR ENDED 30 APRIL 1987

SUMMARY STATEMENT # 2A

INSTITUTION	PHYSICAL PLANT ADMIN. (1)	BUILDING MAINTEN-ANCE (2)	CUSTODIAL SERVICES (3)	UTILITIES (4)	LANDSCAPE & GROUNDS MTCE. (5)	SECURITY & TRAFFIC (6)	SUBTOTAL (7)
BROCK	7.70	18.30	28.05	33.56	5.58	6.81	100.00
CARLETON	11.17	20.03	17.37	36.01	4.72	9.80	100.00
GUELPH	8.71	27.40	24.88	22.28	6.05	9.78	100.00
LAKEHEAD	5.35	17.04	19.00	46.36	5.82	6.42	100.00
LAURENTIAN	4.07	23.75	12.43	46.15	6.20	7.40	100.00
MCMASTER	7.99	15.90	26.87	37.25	4.58	7.41	100.00
OTTAWA	11.80	14.25	17.40	44.67	3.96	7.91	100.00
QUEEN'S	6.98	17.70	23.97	46.42	2.30	2.62	100.00
RYERSON	9.99	18.40	26.24	35.95	1.23	8.20	100.00
TORONTO	10.47	15.07	23.72	40.11	2.93	7.70	100.00
TRENT	6.18	28.27	25.79	24.01	8.26	7.50	100.00
WATERLOO	10.84	18.48	25.74	33.20	5.58	6.16	100.00
WESTERN	10.13	17.80	27.28	35.28	4.48	5.01	100.00
WILFRID LAURIER	7.51	20.61	31.33	27.46	4.19	8.90	100.00
WINDSOR	7.91	13.42	31.14	35.32	4.74	7.47	100.00
YORK	9.25	16.28	21.90	38.97	6.50	7.10	100.00
TOTAL	9.37	17.56	23.81	37.75	4.40	7.11	100.00

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PHYSICAL PLANT OPERATING EXPENSES BY INSTITUTION AND OBJECT OF EXPENSE FOR THE FISCAL YEAR ENDED 30 APRIL 1987
(IN THOUSANDS OF DOLLARS)

SUMMARY STATEMENT # 3

OBJECT OF EXPENSE / INSTITUTION	BROCK	CARLETON	GUELPH	LAKEHEAD	LAURENTIAN	MCMASTER	OTTAWA	QUEEN'S	RYERSON	TORONTO	TRENT	WATERLOO	WESTERN	W.L.U.	WINDSOR	YORK	TOTAL
1. (C) OTHER SALARIES & WAGES	1,791	3,846	7,484	1,997	1,261	5,861	5,460	6,030	2,780	19,193	1,138	7,665	7,569	1,537	4,916	9,499	88,007
2. EMPLOYEE BENEFITS	308	649	945	261	191	661	673	811	522	2,327	156	1,010	1,188	246	890	1,089	11,927
SUBTOTAL	2,099	4,495	8,409	2,258	1,452	6,522	6,133	6,841	3,302	21,520	1,294	8,675	8,757	1,783	5,806	10,588	99,934
3. LIBRARY ACQUISITIONS																	
4. EQUIPMENT & FURNITURE (A) PURCHASE	99	147	182	28	41	155	124	3,975	125	196	27	203	137	23	63	391	5,914
(B) RENTAL		19	16	3		11	12	44	4	88	6	3	5		8	75	294
(C) MAINT.		11	203	7		4	74	82	1	129	12	31	140	3	4	221	922
5. OPERATIONAL SUPPLIES & EXPENSES	488	927	634	444	260	985	312	1,416	353	697	275	720	1,037	363	440	917	10,268
6. COST OF GOODS SOLD																	
7. UTILITIES	1,340	3,256	1,935	1,755	1,042	3,803	4,412	2,876	2,650	14,278	394	3,808	4,064	597	2,224	6,105	54,539
8. MUNICIPAL TAXES	227	623	618	185	170	563	725	875	391	1,674	159	921	893	232	397	993	9,646
9. RENOVATIONS, ALTERATIONS & MAJOR REPAIRS	294	757	154	185		145	1,152	8	358	3,889		395	627	421	671	762	9,818
10. EXTERNALLY CONTRACTED SERVICES	174	1,442	318	56	668	1,859	3,578		1,486	2,301	11	232	40	94	161	717	13,135
11. SCHOLARSHIPS, BURSARIES, ETC.																	
12. PRINCIPAL & INTEREST REPAYMENTS																	
13. LAND & SITE SERVICES			116									118					234
14. BUILDINGS																	
15. MISCELLANEOUS	56	219	588	60	95	116	845	375	274	1,093	148	551	471	125	196	377	5,389
16. INTERNAL COST ALLOCATIONS																	
TOTAL	4,777	11,886	13,173	4,979	3,728	14,163	17,185	16,482	8,944	45,865	2,328	15,657	16,171	3,641	9,970	21,146	210,093

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PERCENTAGE OF PHYSICAL PLANT OPERATING EXPENSES BY OBJECT OF EXPENSE BY INSTITUTION FOR THE FISCAL YEAR ENDED 30 APRIL 1987

SUMMARY STATEMENT # 3A

OBJECT OF EXPENSE / INSTITUTION	BROCK	CARLETON	GUELPH	LAKEHEAD	LAURENTIAN	MCMASTER	OTTAWA	QUEEN'S	RYERSON	TORONTO	TRENT	WATERLOO	WESTERN	W.L.U.	WINDSOR	YORK	TOTAL
1. (C) OTHER SALARIES & WAGES	37.49	32.33	56.66	40.11	33.83	41.38	31.81	36.56	31.08	41.85	48.93	48.96	46.81	42.21	49.31	44.92	41.89
2. EMPLOYEE BENEFITS	6.45	5.46	7.17	5.24	5.12	4.67	3.92	4.92	5.84	5.07	6.71	6.45	7.35	6.76	8.93	5.15	5.68
SUBTOTAL	43.94	37.79	63.84	45.35	38.95	46.05	35.73	41.48	36.92	46.92	55.63	55.41	54.15	48.97	58.23	50.07	47.57
3. LIBRARY ACQUISITIONS																	
4. EQUIPMENT & FURNITURE (A) PURCHASE	2.07	1.24	1.38	.52	1.10	1.09	.72	24.10	1.40	.43	1.16	1.30	.85	.63	.63	1.85	2.81
(B) RENTAL		.16	.12	.06		.08	.07	.27	.04	.19	.26	.02	.03		.08	.35	.14
(C) MAINT.		.09	1.54	.14		.03	.43	.50	.01	.28	.52	.20	.87	.08	.04	1.05	.44
5. OPERATIONAL SUPPLIES & EXPENSES	10.22	7.79	4.81	8.92	8.97	6.95	1.82	8.50	3.95	1.52	11.82	4.60	6.41	9.97	4.41	4.34	4.89
6. COST OF GOODS SOLD																	
7. UTILITIES	28.05	27.37	14.69	35.25	27.95	26.85	25.70	17.44	29.63	31.13	16.94	24.32	25.13	16.40	22.31	28.87	25.96
8. MUNICIPAL TAXES	4.75	5.24	4.69	3.72	4.56	3.98	4.22	5.31	4.37	3.65	6.84	5.88	5.52	6.37	3.98	4.70	4.59
9. RENOVATIONS, ALTERATIONS & MAJOR REPAIRS	6.15	6.36	1.17	3.72		1.02	6.71	.05	4.00	8.48		2.52	3.88	11.56	6.73	3.60	4.67
10. EXTERNALLY CONTRACTED SERVICES	3.64	12.12	2.41	1.12	17.92	13.13	20.83		16.61	5.02	.47	1.48	.25	2.58	1.61	3.39	6.25
11. SCHOLARSHIPS, BURSARIES, ETC.																	
12. PRINCIPAL & INTEREST REPAYMENTS																	
13. LAND & SITE SERVICES			.88									.75					.11
14. BUILDINGS																	
15. MISCELLANEOUS	1.17	1.84	4.46	1.21	2.55	.82	3.78	2.27	3.06	2.38	6.36	3.52	2.91	3.43	1.97	1.78	2.57
16. INTERNAL COST ALLOCATIONS																	
TOTAL	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00

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BREAKDOWN OF "UTILITIES" AND "OTHER" PHYSICAL PLANT OPERATING EXPENSES
BY INSTITUTION FOR THE FISCAL YEAR ENDED 30 APRIL 1987
(IN THOUSANDS OF DOLLARS)

SUMMARY STATEMENT # 4

	UTILITIES							OTHER 1								
INSTITUTION	ELEC.	FUEL OIL	GAS	WATER	TEL.	OTHER	TOTAL	7(A)	7(B)	7(C)	7(D)	7(E)	7(F)	7(G)	7(H)	7(I)	TOTAL
BROCK	1,046		24	67	203		1,340		50		227		9	43	294		623
CARLETON	1,491	45	860	257	603		3,256	58	157		623	111		140	757	47	1,893
GUELPH	889		620	57	306	63	1,935		153	275	618	23	104	453	154	52	1,832
LAKEHEAD	582	6	538	104	525		1,755	85			185			40	185		495
LAURENTIAN	570		384	80	8		1,042				170	127		77		15	389
MCMASTER	1,878	180	902	376	463	4	3,803	247		353	563	468	9	95	145		1,880
OTTAWA	1,971	7	1,110	346	978		4,412		652	656	725			147	1,152	409	3,741
QUEEN'S	1,629	252	671	180	131	3	2,876	212		277	875	31	5	218	8	143	1,769
RYERSON	1,596	4	402	149	499		2,650			287	391	63	5	217	358	46	1,367
TORONTO	6,581	93	3,411	1,059	2,834	300	14,278	160			1,674	10	203	646	3,889	447	7,029
TRENT	182		19	20	173		394			41	159	45	6	38		63	352
WATERLOO	1,766	12	989	277	764		3,808				921		118	426	395	114	1,974
WESTERN	2,069	6	1,302	263	424		4,064	162	161	225	893		90	348	627	81	2,587
WILFRID LAURIER	300	1	184	33	79		597	35	79	24	232			63	421	45	899
WINDSOR	1,289		591	98	246		2,224	32	8	10	397	112	23	125	671	62	1,440
YORK	2,353	96	1,334	251	2,071		6,105	221			993	332	311	174	762	83	2,876
TOTAL	26,192	712	13,341	3,617	10,307	370	54,539	1,212	1,260	2,148	9,646	1,322	883	3,250	9,818	1,607	31,146

Note: 1. Headings for "Other" physical plant operating expenses -

7(A) Purchasing & Receiving
7(B) Furniture Moving & Storage
7(C) Costs of Services
7(D) Municipal Taxes & Other Assessment
7(E) Vehicle & Equipment Costs
7(F) Other Costs
7(G) Insurance
7(H) Renovations, Alterations & Major Repairs
7(I) Cost of Rental Space

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GROSS SQUARE METRES AND UTILITIES RATES BY INSTITUTION
FOR THE FISCAL YEAR ENDED 30 APRIL 1987

SUMMARY STATEMENT # 5

INSTITUTION	GROSS SQUARE METRES (000'S)			UTILITY RATES			
	BUILDING MAINTENANCE	CUSTODIAL	UTILITIES	ELECTRICITY	FUEL GAS	FUEL OIL	WATER
	TOTAL	TOTAL	TOTAL	¢/KWH	¢/GJ*	¢/GJ*	¢/1000 LITRES
BROCK	95	95	95	4.28	450		26.8
CARLETON	193	193	193	4.12	385	332	44.5
GUELPH [1]	280	280	286	4.00	328		15.3
LAKEHEAD	88	88	88	4.26	343	708	22.2
LAURENTIAN	74	74	74	4.70	385		35.0
MCMASTER [2]	254	252	254	3.63	332	291	36.2
OTTAWA	274	260	262	4.32	371	681	53.0
QUEEN'S [3]	288	288	288	3.94	356	296	26.8
RYERSON	185	185	185	4.68	363	805	49.3
TORONTO [4]	890	812	890	4.23	328	527	52.1
TRENT	53	53	53	4.34	471		22.0
WATERLOO	312	241	328	4.23	357	674	49.0
WESTERN	319	319	319	4.13	318	360	23.0
WILFRID LAURIER	57	57	57	4.30	456	790	52.0
WINDSOR	151	151	151	3.94	409		15.6
YORK	382	382	382	3.80	324	293	49.9
TOTAL	3,694	3,710	3,883				

* Gigajoules

Notes: 1. Under "Utility Rates", Guelph also reported "Sewage Disposal" on a per capita basis.
2. Under "Utility Rates", McMaster also reported "Oil" in cents per gigajoule.
3. Under "Utility Rates", Queen's also reported "Sewage" in cents per cubic metre.
4. Under "Utility Rates", Toronto also reported "Purchased Steam" in cents per gigajoule.

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UNIT COSTS OF PHYSICAL PLANT OPERATING EXPENSES BY INSTITUTION
FOR THE FISCAL YEAR ENDED 30 APRIL 1987
($ / SQUARE METRE)

SUMMARY STATEMENT # 6

INSTITUTION	MAINTENANCE (1)	CUSTODIAL (2)	UTILITIES (3)	GROUNDS [1] (4)	SECURITY & TRAFFIC [1] (5)	TOTAL 1,2,3,4,5	TOTAL 1,2,3,4
BROCK	8.000	12.263	14.674	2.442	2.979	40.358	37.379
CARLETON	10.850	9.005	18.663	2.448	5.078	46.042	40.964
GUELPH	10.381	10.079	8.836	2.635	3.709	35.650	31.941
LAKEHEAD	8.682	9.682	23.625	2.966	3.273	48.228	44.955
LAURENTIAN	10.716	5.608	20.824	2.787	3.338	43.283	39.945
MCMASTER	7.680	13.085	18.012	2.217	3.583	44.596	41.013
OTTAWA	6.982	8.985	22.889	1.942	3.876	44.674	40.798
QUEEN'S	9.049	12.253	23.733	1.177	1.340	47.552	46.212
RYERSON	8.448	12.048	16.509	.564	3.764	41.333	37.569
TORONTO	6.578	11.346	17.501	1.278	3.358	40.061	36.703
TRENT	10.528	9.604	8.943	3.075	2.782	34.942	32.150
WATERLOO	8.103	14.614	13.836	2.449	2.702	41.804	39.102
WESTERN	7.580	11.621	15.028	1.909	2.132	38.270	36.138
WILFRID LAURIER	9.912	15.070	13.211	2.018	4.281	44.492	40.211
WINDSOR	7.583	17.589	19.954	2.675	4.219	52.020	47.801
YORK	7.781	10.474	18.636	3.107	3.385	43.403	40.008
AVERAGE	8.680	11.459	17.186	2.231	3.364	42.919	39.556

Note: 1. Unit costs are calculated using Building Maintenance square metres (Summary Statement # 5)

The reader of this report or summary reports using data compiled from this report should be cautioned that the results of the individual universities are not necessarily comparable and conclusions should not be drawn without reference to the individual institutions.